

Amendments to the Claims:

The following listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Withdrawn) A method of manufacturing a magnetic recording medium comprising:
 - a recording layer formation step of forming a recording layer onto a substantially flat base surface of a dummy, with the base surface side serving as a front surface;
 - a substrate attaching step of attaching a substrate onto a back surface side of the recording layer; and
 - a dummy removal step of removing the dummy.
2. (Withdrawn) The method of manufacturing a magnetic recording medium according to claim 1, wherein the dummy is made of silicon material, and the dummy removal step involves dissolving and removing the dummy with an alkali solution.
3. (Withdrawn) The method of manufacturing a magnetic recording medium according to claim 1, further comprising a protective layer formation step of forming a protective layer for protecting a front surface of the recording layer onto the base surface of the dummy, before the recording layer formation step.
4. (Withdrawn) The method of manufacturing a magnetic recording medium according to claim 2, further comprising a protective layer formation step of forming a protective layer for protecting a front surface of the recording layer onto the base surface of the dummy, before the recording layer formation step.
5. (Withdrawn) The method of manufacturing a magnetic recording medium according to claim 3, wherein

the protective layer is made of a diamond-like carbon material.

6. (Withdrawn) The method of manufacturing a magnetic recording medium according to claim 4, wherein

the protective layer is made of a diamond-like carbon material.

7. (Withdrawn) The method of manufacturing a magnetic recording medium according to claim 1, further comprising a soft magnetic layer formation step of forming a soft magnetic layer onto the back surface side of the recording layer, between the recording layer formation step and the substrate attaching step.

8. (Withdrawn) The method of manufacturing a magnetic recording medium according to claim 2, further comprising a soft magnetic layer formation step of forming a soft magnetic layer onto the back surface side of the recording layer, between the recording layer formation step and the substrate attaching step.

9. (Withdrawn) The method of manufacturing a magnetic recording medium according to claim 3, further comprising a soft magnetic layer formation step of forming a soft magnetic layer onto the back surface side of the recording layer, between the recording layer formation step and the substrate attaching step.

10. (Withdrawn) The method of manufacturing a magnetic recording medium according to claim 5, further comprising a soft magnetic layer formation step of forming a soft magnetic layer onto the back surface side of the recording layer, between the recording layer formation step and the substrate attaching step.

11. (Withdrawn) The method of manufacturing a magnetic recording medium according to claim 7, further comprising:

a recording layer dividing step of forming a groove in the recording layer to divide it into a number of fine recording elements between the recording layer formation step and the soft magnetic layer formation step, and

a non-magnetic material filling step of filling a non-magnetic material into at least a part of gaps between the recording elements between the recording layer dividing step and the soft magnetic layer formation step.

12. (Withdrawn) The method of manufacturing a magnetic recording medium according to claim 11, wherein

the non-magnetic material is a diamond-like carbon material.

13. (Currently Amended) A magnetic recording medium, comprising:

a divided recording layer comprising ~~a number of fine~~ recording elements;

a soft magnetic layer formed to a back surface of the divided recording layer such that a portion thereof forms a protrusion protruding into a gap between the recording elements; and

a non-magnetic material filled into gaps between the recording elements so as to create a separation between the protrusion of the soft magnetic layer and the recording element.

14. (Original) The magnetic recording medium according to claim 13, wherein

the non-magnetic material is formed from up to the back surface side of the divided recording layer, and a protective layer is formed to a front surface side of the divided recording layer, and each recording element is sealed inside the non-magnetic material and the protective layer.

15. (Currently Amended) A magnetic recording medium, comprising:

a divided recording layer comprising ~~a number of fine~~ divided recording

elements;

a protective layer formed to a front surface of the divided recording layer; and a non-magnetic material formed in a gap between the recording elements and to a back surface side of the divided recording layer,

wherein each recording element is sealed inside the non-magnetic material and the protective layer.

16. (Original) The magnetic recording medium according to claim 13, wherein the non-magnetic material and the protective layer are made of the same material.
17. (Original) The magnetic recording medium according to claim 14, wherein the non-magnetic material and the protective layer are made of the same material.
18. (Original) The magnetic recording medium according to claim 15, wherein the non-magnetic material and the protective layer are made of the same material.
19. (Original) The magnetic recording medium according to claim 16, wherein the non-magnetic material and the protective layer are made of a diamond-like carbon.
20. (Original) The magnetic recording medium according to claim 17, wherein the non-magnetic material and the protective layer are made of a diamond-like carbon.
21. (New) A magnetic recording medium, comprising:
 - a divided recording layer comprising recording elements;
 - a non-magnetic material formed in a gap between the recording elements; and
 - a protective layer formed over a front surface of the recording element and a front surface of the non-magnetic material,
wherein a part of the protective layer over the recording element is thinner than a part of the protective layer over the non-magnetic material.
22. (New) The magnetic recording medium according to claim 21, wherein

the front surface of the recording element is protruded to a front side more than the front surface of the non-magnetic material.